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X COSTS OF CANNING SELECTED VEGETABLES, NORTHEASTERN STATES, 1941

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COSTS OF CANNING SELECTED VEGETABLES, NORTHEASTERN STATES, 1941

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Information on the costs of canning vegetables is useful, not only to processors but to producers, consumers, and those who administer public programs. The 1941 pack year, for which these operating data were obtained, was a transitional period between peace and war. Prices were somewhat depressed in the late 1930's but they rose rapidly in the early 1940's after the United States entered the war.

This study is based on data obtained from packers of vegetables by the Office of Price Administration and made available for use only in summary form. These data will contribute to the small body of reliable information now available on the costs of canning vegetables. They generally reflect the accounting methods and classifications of the individual packers. Emergency laws permitted packers to accelerate certain depreciation and amortization items over a period of only 5 years. In cases where this was done, adjustments to reflect normal depreciation were made.

The States in the sample are Maine, New Jersey, New York, and Pennsylvania, which made up the OPA northeastern area. The sample is small, but it is believed to be typical of canning firms in the Northeastern States. In selecting the companies for the sample, consideration was given to such factors as representativeness and location. The geographic break-down appears to afford a relatively homogeneous type of operation.

These data should not be applied to canning operations in areas outside the Northeast. According to other studies, costs are higher in this than in any other OPA area, principally because of higher costs of raw produce. ^{1/}

Commodities selected for the study are those which constituted the bulk of the vegetables canned -- corn, tomatoes and tomato juice, peas, green beans, and beets. In 1941 this group made up 74 percent of the total canned vegetable pack. Figure 1 shows the distribution of average processing costs of large canners, for number 2 can sizes. Raw material cost of fancy grade was used in computing the total cost.

Costs of packing the two most popular sizes of containers are selected -- the number 2 tin and the number 10 tin -- with tomato juice the number 2 and the 46-ounce tins are selected (tables 1-18). Where available, raw material costs are shown separately for three grades of pack: fancy, extra standard, and standard. Sieve sizes and differences in varieties are grouped together.

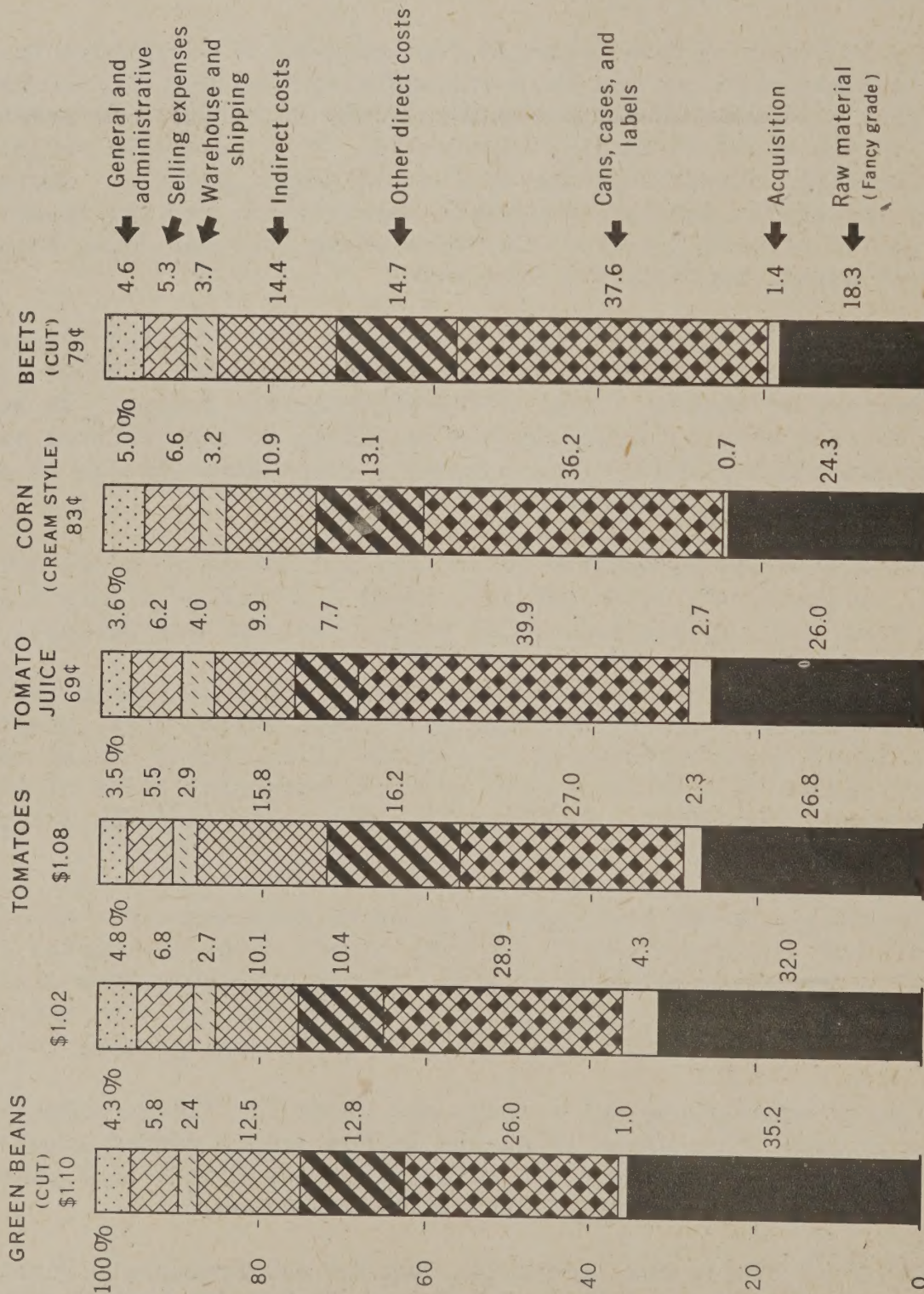
Separate weighted averages and a range are shown for "large companies" and "small companies." The number of plants in the sample varied somewhat by commodity. The sample of "large companies" includes from 4 to 7 plants, with from 4 to 10 plants in the sample of "small companies."

^{1/} See: "Survey of Fruits and Vegetables Canners and Freezers: Combined Operating Statements by Type and Size, for United States and by Geographic Areas, 1944 and 1945." OPA Economic Data Series No. 24.

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DISTRIBUTION OF AVERAGE PROCESSING COSTS FOR LARGE CANNERS IN THE NORTHEASTERN AREA, 1941 PACK

(NO. 2 CANS OF SELECTED VEGETABLES)



FIGURES UNDER NAMES OF VEGETABLES ARE TOTAL COSTS PER DOZEN CANS

The cost of raw materials represents 18 to 35 percent of the canner's total costs. Cans, cases and labels cost approximately the same as raw materials. Together these costs make up about 60 percent of the total. Other direct costs, most of which is labor, constitute 10 to 15 percent of the total while indirect costs also vary between 10 and 15 percent. General and administrative costs are 3 to 5 percent of the total cost.

The range did not include the high or low of any plant whose costs were seriously out of line. After the extremes were omitted, the reported range consisted of the highest figure for any company reporting that specific cost item and the lowest figure for any company reporting that particular item. The "total" shown for any one account, such as "direct cost," is a simple total of the items -- labor, condiments, etc. -- of which it is composed. The "total" therefore is not the high or the low for any one company.

Expense accounts shown are raw materials, direct operating costs including acquisition, indirect costs, warehouse and shipping, selling expense, and general and administrative expense. The break-down of these accounts in the accompanying tables is self-explanatory.

The data did not show significant and consistent differences between total costs for large companies and for small companies. For the number 2 tins, large companies showed higher total costs including raw material than small companies in the case of cream corn and cut green beans. They showed lower total costs for peas, whole and cut beets, whole green beans, and tomatoes. Data on small companies are not available for whole kernel corn and tomato juice. In some instances the comparison showed the reverse for number 10 tins.

For the pack of number 2 tins, larger companies showed somewhat lower yields in dozens of cans per ton of raw produce than small companies, for cream corn, peas, cut beets, whole and cut green beans; they showed somewhat higher yields for tomatoes and whole beets.

Raw material costs for large companies appeared to be higher than those of small companies for tomatoes, peas, cut beets, and whole and cut green beans. They appeared to be lower for cream corn and beets, whole and cut.

Similar data for the Middle Atlantic area (Maryland, Delaware, and Virginia) are available only for canned tomatoes. Total costs for this product are considerably lower than in the Northeast. Raw material costs are slightly higher in the Middle Atlantic States. For the extra standard pack, total costs per dozen number 2 tins is .903 dollar, or 11 percent below the 1.02 dollars in the northeastern area for large companies. Data for small companies show approximately the same difference in costs in the two areas.

A comparison of expense accounts shows that about 85 percent of all costs are direct and the rest is overhead. These percentages will vary, depending on grade of raw material used in computing total cost. Direct cost, as used here, includes cost of raw material, direct operating costs, warehouse and shipping, and selling expenses, all of which actually vary with the volume packed. The overhead costs are indirect operating costs and general and administrative expense.

The portion of total cost attributed to raw material averages roughly 30 percent when fancy grade raw material costs are used. Percentages vary by commodities, average costs ranging from 18 to 35 percent for number 2 tins and from 23 to 45 percent for number 10 tins. Direct operating costs are relatively greater for produce packed in small containers. They average about 45 percent of total cost for produce packed in number 2 tins and about 39 percent for the larger containers. Labor and salaries account for nearly 20 percent of all costs and, though large, are smaller in proportion to the total than is true in some food industries.

Table 1.- Processing costs, in dollars per dozen No. 2 cans, of cream style corn for large and small canners in the Northeast area, 1941 pack

Item	Six large companies			Five small companies		
	High	Low	Average	High	Low	Average
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Yield per ton (dozen cans)	108.33	50.40	76.36	156.20	52.00	86.18
<u>Raw material</u>						
Fancy .....	.2909	.1472	.2026	.2560	.2047	.2271
Extra standard .....	.1992	.1178	.1523	.1798	.1663	.1730
Standard	---	---	---	---	---	---
<u>Direct operating costs</u>						
Acquisition .....	.0132	.0002	.0062	.0212	.0027	.0086
Labor .....	.0953	.0594	.0757	.0837	.0554	.0720
Condiments .....	.0476	.0188	.0332	.0376	.0047	.0240
Cans .....	.2538	.2416	.2475	.2529	.2347	.2461
Cases .....	.0306	.0209	.0246	.0318	.0235	.0279
Labels .....	.0390	.0244	.0301	.0360	.0221	.0296
Total .....	.4795	.3653	.4173	.4632	.3431	.4082
<u>Indirect costs</u>						
Labor .....	.0373	.0056	.0200	.0289	.0014	.0147
Maintenance and repairs .....	.0309	.0100	.0203	.0150	.0010	.0097
Depreciation .....	.0140	.0049	.0089	.0242	.0109	.0161
Other .....	.0817	.0211	.0419	.0589	.0289	.0410
Total .....	.1639	.0416	.0911	.1270	.0422	.0815
<u>Warehouse and shipping</u>						
Labor .....	.0282	.0124	.0206	.0335	.0062	.0169
Other .....	.0102	.0007	.0060	.0049	.0017	.0030
Total .....	.0384	.0131	.0266	.0384	.0079	.0199
<u>Selling expenses</u>						
Salaries .....	.0203	0	.0085	.0074	0	.0015
Brokerage .....	.0233	.0087	.0180	.0340	0	.0181
Advertising .....	.0395	0	.0092	.0178	0	.0036
Other .....	.0216	.0158	.0193	.0213	.0051	.0163
Total .....	.1047	.0245	.0550	.0805	.0051	.0395
<u>General and administrative</u>						
Salaries - management .....	.0272	.0125	.0181	.0781	0	.0292
Salaries - office .....	.0099	.0033	.0065	.0171	0	.0096
Other .....	.0302	.0096	.0166	.0347	.0004	.0193
Total .....	.0673	.0254	.0412	.1299	.0004	.0581
Total (except raw material) .....	.8538	.4699	.6312	.8390	.3987	.6072

Primary data assembled by Office of Price Administration and made available for use only in summary form.

Table 2.- Processing costs, in dollars per dozen No. 10 cans, of cream style corn for large and small canners in the Northeast area, 1941 pack

Item	Five large companies			Three small companies		
	High	Low	Average	High	Low	Average
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Yield per ton (dozen cans):	20.72	12.56	15.60	16.65	11.50	13.65
<u>Raw material</u>						
Fancy	1.1555	.7697	.9659	1.2909	1.0888	1.1850
Extra standard	1.0471	.7103	.8426	.9403	.8710	.9057
Standard	---	---	---	---	---	---
<u>Direct operating costs</u>						
Acquisition .....	.0692	.0009	.0318	.0266	.0237	.0257
Labor .....	.4350	.2772	.3508	.4350	.3422	.3851
Condiments .....	.2536	.1001	.1754	.1960	.1569	.1817
Cans .....	.8075	.6864	.7671	.8233	.6864	.7580
Cases .....	.1948	.1120	.1363	.2160	.1120	.1681
Labels .....	.0341	.0290	.0313	.0360	.0288	.0313
Total	1.7942	1.2056	1.4927	1.7329	1.3500	1.5499
<u>Indirect costs</u>						
Labor .....	.1631	.0245	.0875	.0843	.0245	.0535
Maintenance and repairs .....	.1353	.0433	.0953	.0922	.0046	.0513
Depreciation .....	.0607	.0215	.0415	.0846	.0472	.0679
Other .....	.3569	.1307	.2034	.2148	.1573	.1815
Total .....	.7160	.2200	.4277	.4759	.2336	.3542
<u>Warehouse and shipping</u>						
Labor .....	.1128	.0496	.0831	.1132	.0420	.0818
Other .....	.0376	.0027	.0207	.0319	.0071	.0195
Total .....	.1504	.0523	.1038	.1471	.0491	.1013
<u>Selling expenses</u>						
Salaries .....	.0967	0	.0370	.0554	0	.0185
Brokerage .....	.1099	.0413	.0837	.0972	.0705	.0822
Advertising .....	.1866	0	.0526	.0251	.0021	.0171
Other .....	.1070	.0754	.0946	.1062	.0842	.0941
Total .....	.5002	.1167	.2679	.2839	.1568	.2119
<u>General and administrative:</u>						
Salaries - management .....	.1290	.0753	.0924	.2266	.0575	.1217
Salaries - office .....	.0467	.0240	.0344	.0812	.0356	.0569
Other .....	.1435	.0454	.0783	.1641	.1435	.1506
Total .....	.3192	.1447	.2051	.4719	.2366	.3292
Total (except raw material)	3.4800	1.7393	2.4972	3.1117	2.0261	2.5465

Primary data assembled by Office of Price Administration and made available for use only in summary form.

Table 3.- Processing costs, in dollars per dozen No. 2 and No. 10 cans of whole kernel corn for large canners in the Northeast area, 1941 pack

Item	Five large companies			Small companies		
	High	Low	Average	High	Low	Average
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Yield per ton (dozen cans):	75.83	45.96	57.09	None		
<u>Raw material</u>						
Fancy .....	.2975	.2103	.2562			
Extra standard	---	---	---			
Standard	---	---	---			
<u>Direct operating costs</u>						
Acquisition .....	.0189	.0003	.0085			
Labor .....	.1058	.0632	.0845			
Condiments .....	.0286	.0113	.0212			
Cans .....	.2523	.2416	.2462			
Cases .....	.0306	.0209	.0242			
Labels .....	.0314	.0244	.0283			
Total .....	.4676	.3617	.4129			
<u>Indirect costs</u>						
Labor .....	.0397	.0059	.0210			
Maintenance and repairs .....	.0329	.0106	.0228			
Depreciation .....	.0149	.0052	.0100			
Other .....	.0869	.0321	.0489			
Total .....	.1744	.0538	.1027			
<u>Warehouse and shipping</u>						
Labor .....	.0282	.0124	.0208			
Other .....	.0094	.0007	.0052			
Total .....	.0376	.0131	.0260			
<u>Selling expenses</u>						
Salaries .....	.0208	0	.0081			
Brokerage .....	.0255	.0089	.0188			
Advertising .....	.0417	0	.0117			
Other .....	.0227	.0163	.0211			
Total .....	.1107	.0252	.0597			
<u>General and administrative</u>						
Salaries - management .....	.0301	.0168	.0205			
Salaries - office .....	.0104	.0050	.0076			
Other .....	.0338	.0102	.0176			
Total .....	.0743	.0320	.0457			
Total (except raw material) .....	.8646	.4858	.6470			

Primary data assembled by Office of Price Administration and made available for use only in summary form.

Table 4.- Processing costs, in dollars per dozen No. 2 cans of peas for large and small canners in the Northeast area, 1941 pack

Item	Seven large companies			Four small companies		
	High	Low	Average	High	Low	Average
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Yield per ton (dozen cans)	202.50	129.72	171.03	200.40	181.90	190.31
<u>Raw material</u>						
Fancy .....	.3693	.2770	.3269	.3627	.3117	.3344
Extra standard .....	.3405	.2183	.2694	.2857	.2456	.2639
Standard .....	.2620	.1679	.2072	.2198	.1889	.2044
<u>Direct operating costs</u>						
Acquisition .....	.0497	.0122	.0318	.0319	.0242	.0274
Vining .....	.0316	.0033	.0120	.0306	.0053	.0119
Labor .....	.1080	.0627	.0903	.2382	.0832	.1262
Condiments .....	.0245	.0122	.0164	.0346	.0094	.0188
Cans .....	.2555	.2303	.2403	.2430	.2220	.2332
Cases .....	.0314	.0209	.0250	.0318	.0212	.0283
Labels .....	.0360	.0244	.0295	.0338	.0270	.0295
Total .....	.5367	.3660	.4453	.6439	.3923	.4753
<u>Indirect costs</u>						
Labor .....	.0385	.0049	.0231	.0267	.0049	.0178
Maintenance and repairs .....	.0615	.0093	.0253	.0581	.0090	.0234
Depreciation .....	.0205	.0074	.0125	.0325	.0134	.0224
Other .....	.0729	.0261	.0426	.1397	.0437	.0753
Total .....	.1934	.0477	.1035	.2570	.0710	.1389
<u>Warehouse and shipping</u>						
Labor .....	.0386	.0114	.0224	.0389	.0093	.0276
Other .....	.0094	.0006	.0055	.0071	.0018	.0041
Total .....	.0480	.0120	.0279	.0460	.0111	.0317
<u>Selling expenses</u>						
Salaries .....	.0234	0	.0112	.0085	0	.0021
Brokerage .....	.0365	.0099	.0238	.0340	.0169	.0261
Advertising .....	.0265	0	.0067	.0006	0	.0003
Other .....	.0534	.0183	.0277	.0447	.0199	.0285
Total .....	.1398	.0282	.0694	.0878	.0368	.0570
<u>General and administrative</u>						
Salaries - management .....	.0345	.0057	.0208	.0904	.0073	.0430
Salaries - office .....	.0122	.0034	.0073	.0205	.0082	.0129
Other .....	.0365	.0104	.0205	.0468	.0153	.0329
Total .....	.0832	.0195	.0486	.1577	.0308	.0888
Total (except raw material)	1.0011	.4734	.6947	1.1924	.5420	.7917

Primary data assembled by Office of Price Administration and made available for use only in summary form.

Table 5.- Processing costs, in dollars per dozen No. 10 cans of peas
for large and small canners in the Northeast area, 1941 pack

Item	Seven large companies			Four small companies		
	High	Low	Average	High	Low	Average
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Yield per ton (dozen cans):	38.03	24.38	32.10	36.51	32.21	34.37
<u>Raw material</u>						
Fancy	1.9700	1.4780	1.7439	1.9700	1.4687	1.6950
Extra standard	1.8170	1.1645	1.4373	1.5522	1.3104	1.3977
Standard	1.3977	.8958	1.1182	---	---	---
<u>Direct operating costs</u>						
Acquisition .....	.2684	.0659	.1716	.2364	.0325	.1346
Vining .....	.1706	.0176	.0645	.1698	.0176	.0951
Labor .....	.4753	.2758	.3972	1.0485	.3662	.5573
Condiments .....	.1305	.0648	.0871	.1842	.0501	.0949
Cans .....	.7841	.6864	.7211	.7644	.7092	.7253
Cases .....	.1715	.1120	.1417	.2160	.1120	.1509
Labels .....	.0432	.0290	.0337	.0334	.0288	.0305
Total	2.0436	1.2515	1.6169	2.6527	1.3164	1.7886
<u>Indirect costs</u>						
Labor .....	.1696	.0215	.1016	.1405	.0218	.0844
Maintenance and repairs .....	.2710	.0407	.1112	.2557	.0397	.1148
Depreciation .....	.0905	.0327	.0553	.1428	.0411	.0827
Other .....	.3205	.1147	.1871	.6148	.1378	.3153
Total .....	.8516	.2096	.4552	1.1538	.2404	.5972
<u>Warehouse and shipping</u>						
Labor .....	.1545	.0456	.0923	.1558	.0800	.1212
Other .....	.0408	.0027	.0220	.0408	.0071	.0193
Total .....	.1953	.0483	.1143	.1966	.0871	.1405
<u>Selling expenses</u>						
Salaries .....	.1078	0	.0516	.0584	0	.0146
Brokerage .....	.1805	.0461	.1117	.1323	.0404	.0878
Advertising .....	.1114	0	.0303	.1186	0	.0309
Other .....	.2245	.0837	.1293	.2077	0	.1033
Total .....	.6242	.1298	.3229	.5170	.0404	.2366
<u>General and administrative:</u>						
Salaries - management .....	.1709	.0238	.1004	.4278	.0341	.1949
Salaries - office .....	.0511	.0151	.0344	.0620	.0151	.0404
Other .....	.1943	.0513	.0977	.2167	.0721	.1349
Total .....	.4163	.0902	.2325	.7065	.1213	.3702
Total (except raw material)	4.1310	1.7294	2.7418	5.2266	1.8056	3.1331

Primary data assembled by Office of Price Administration and made available for use only in summary form.

**Table 6.- Processing costs, in dollars per dozen No. 2 cans of whole beets
for large and small canners in the Northeast area, 1941 pack**

Item	Five large companies			Four small companies		
	High	Low	Average	High	Low	Average
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Yield per ton (dozen cans)	154.58	101.01	121.13	139.38	79.19	110.12
<u>Raw material</u>						
Fancy .....	.2131	.1733	.1974	.2696	.1647	.2065
Extra standard	---	---	---	---	---	---
Standard	---	---	---	---	---	---
<u>Direct operating costs</u>						
Acquisition .....	.0177	.0051	.0114	.0151	.0031	.0100
Labor .....	.1228	.0673	.1051	.1807	.0956	.1266
Condiments .....	.0104	.0008	.0046	.0040	.0012	.0028
Cans .....	.2538	.2314	.2467	.2538	.2220	.2379
Cases .....	.0293	.0209	.0239	.0318	.0212	.0278
Labels .....	.0295	.0244	.0271	.0338	.0258	.0287
Total .....	.4635	.3459	.4188	.5192	.3689	.4338
<u>Indirect costs</u>						
Labor .....	.0436	.0057	.0235	.0436	.0037	.0258
Maintenance and repairs .....	.0437	.0130	.0275	.0441	.0130	.0256
Depreciation .....	.0132	.0075	.0128	.0286	.0127	.0215
Other .....	.0515	.0391	.0437	.1060	.0427	.0622
Total .....	.1570	.0653	.1075	.2223	.0721	.1351
<u>Warehouse and shipping</u>						
Labor .....	.0282	.0187	.0223	.0389	.0093	.0243
Other .....	.0102	.0007	.0069	.0102	.0018	.0045
Total .....	.0384	.0194	.0292	.0491	.0111	.0288
<u>Selling expenses</u>						
Salaries .....	.0227	0	.0116	.0135	0	.0034
Brokerage .....	.0329	.0097	.0207	.0331	.0174	.0253
Advertising .....	.0069	0	.0037	.0006	0	.0003
Other .....	.0290	.0178	.0229	.0443	.0194	.0274
Total .....	.0915	.0275	.0589	.0915	.0368	.0564
<u>General and administrative</u>						
Salaries - management .....	.0387	.0133	.0227	.0558	.0073	.0240
Salaries - office .....	.0096	.0035	.0071	.0200	.0035	.0116
Other .....	.0385	.0144	.0219	.0462	.0197	.0339
Total .....	.0868	.0312	.0517	.1220	.0305	.0695
Total (except raw material) .....	.8372	.4893	.6661	1.0041	.5194	.7236

Primary data assembled by Office of Price Administration and made available for use only in summary form.

Table 7.- Processing costs, in dollars per dozen No. 10 cans of whole beets for large and small canners in the Northeast area, 1941 pack

Item	Five large companies			Five small companies		
	High	Low	Average	High	Low	Average
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Yield per ton (dozen cans):	28.55	18.89	22.44	25.76	20.22	22.53
<u>Raw material</u>						
Fancy	1.1521	.9370	1.0676	1.4577	.8907	1.1592
Extra standard	---	---	---	---	---	---
Standard	---	---	---	---	---	---
<u>Direct operating costs</u>						
Acquisition .....	.0943	.0273	.0590	.0804	.0165	.0430
Labor .....	.5587	.2881	.4780	.8222	.4349	.5697
Condiments .....	.0555	.0042	.0243	.0400	.0065	.0195
Cans .....	.8308	.6864	.7452	.7644	.6864	.7177
Cases .....	.1543	.1120	.1313	.2160	.1120	.1472
Labels .....	.0341	.0258	.0302	.0300	.0258	.0284
Total	1.7277	1.1438	1.4680	1.9530	1.2821	1.5255
<u>Indirect costs</u>						
Labor .....	.1981	.0260	.1070	.1981	.0171	.0871
Maintenance and repairs .....	.1986	.0591	.1249	.2005	.0724	.1261
Depreciation .....	.0828	.0341	.0583	.1120	.0503	.0779
Other .....	.2348	.1781	.1991	.4608	.1837	.2597
Total .....	.7143	.2973	.4893	.9714	.3235	.5508
<u>Warehouse and shipping</u>						
Labor .....	.1128	.0748	.0892	.1559	.0800	.1098
Other .....	.0408	.0027	.0274	.0408	.0071	.0235
Total .....	.1536	.0775	.1166	.1967	.0871	.1333
<u>Selling expenses</u>						
Salaries .....	.1032	0	.0442	.0467	0	.0223
Brokerage .....	.1643	.0441	.0831	.1009	.0545	.0735
Advertising .....	.0313	0	.0140	.0194	0	.0058
Other .....	.1452	.0667	.0912	.1585	.0667	.0945
Total .....	.4440	.1108	.2325	.3255	.1212	.1961
<u>General and administrative:</u>						
Salaries - management .....	.1936	.0459	.0943	.1753	.0260	.0774
Salaries - office .....	.0438	.0120	.0286	.0418	.0120	.0290
Other .....	.1102	.0595	.0825	.1654	.0679	.1138
Total .....	.3476	.1174	.2054	.3825	.1059	.2202
Total (except raw material)	3.3872	1.7468	2.5118	3.8291	1.9198	2.6259

Primary data assembled by Office of Price Administration and made available for use only in summary form.

Table 8.- Processing costs, in dollars per dozen No. 2 cans of cut beets for large and small canners in the Northeast area, 1941 pack

Item	Five large companies			Four small companies		
	High	Low	Average	High	Low	Average
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Yield per ton (dozen cans)	166.84	110.34	131.06	150.51	118.23	132.04
<u>Raw material</u>						
Fancy .....	.1563	.1272	.1449	.1734	.1162	.1417
Extra standard	---	---	---	---	---	---
Standard	---	---	---	---	---	---
<u>Direct operating costs</u>						
Acquisition .....	.0177	.0047	.0114	.0149	.0030	.0070
Labor .....	.1302	.0671	.1114	.1915	.1013	.1320
Condiments .....	.0104	.0008	.0046	.0035	.0008	.0019
Cans .....	.2538	.2314	.2467	.2592	.2329	.2472
Cases .....	.0293	.0209	.0239	.0318	.0212	.0273
Labels .....	.0295	.0244	.0271	.0338	.0240	.0277
Total .....	.4709	.3493	.4251	.5347	.3832	.4431
<u>Indirect costs</u>						
Labor .....	.0462	.0061	.0249	.0462	.0040	.0222
Maintenance and repairs .....	.0463	.0138	.0291	.0467	.0162	.0277
Depreciation .....	.0193	.0079	.0136	.0281	.0112	.0180
Other .....	.0548	.0415	.0464	.1088	.0449	.0614
Total .....	.1666	.0693	.1140	.2298	.0763	.1293
<u>Warehouse and shipping</u>						
Labor .....	.0282	.0187	.0223	.0389	.0133	.0253
Other .....	.0102	.0007	.0069	.0102	.0018	.0061
Total .....	.0384	.0194	.0292	.0491	.0151	.0314
<u>Selling expenses</u>						
Salaries .....	.0172	0	.0086	.0103	0	.0026
Brokerage .....	.0209	.0074	.0145	.0205	.0130	.0164
Advertising .....	.0052	0	.0027	.0027	0	.0009
Other .....	.0184	.0134	.0161	.0323	.0140	.0201
Total .....	.0617	.0208	.0419	.0658	.0270	.0400
<u>General and administrative</u>						
Salaries - management .....	.0245	.0101	.0157	.0417	.0053	.0242
Salaries - office .....	.0065	.0026	.0050	.0099	.0026	.0059
Other .....	.0263	.0105	.0153	.0337	.0150	.0229
Total .....	.0573	.0232	.0360	.0853	.0229	.0530
Total (except raw material) .....	.7949	.4820	.6462	.9647	.5245	.6968

Primary data assembled by Office of Price Administration and made available for use only in summary form.

Table 9.-- Processing costs, in dollars per dozen No. 10 cans of cut beets for large and small canners in the Northeast area, 1941 pack

Item	Five large companies			Four small companies		
	High	Low	Average	High	Low	Average
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Yield per ton (dozen cans):	29.80	19.70	23.40	26.87	21.11	23.59
<u>Raw material</u>						
Fancy .....	.8756	.7121	.8114	.9711	.6505	.7935
Extra standard	---	---	---	---	---	---
Standard	---	---	---	---	---	---
<u>Direct operating costs</u>						
Acquisition .....	.0943	.0262	.0594	.0804	.0160	.0377
Labor .....	.5919	.3052	.5064	.8710	.4606	.6003
Condiments .....	.0555	.0042	.0243	.0189	.0044	.0100
Cans .....	.8308	.6864	.7452	.7644	.7092	.7373
Cases .....	.1543	.1120	.1313	.2160	.1120	.1569
Labels .....	.0341	.0258	.0302	.0300	.0240	.0272
Total	1.7609	1.1598	1.4968	1.9807	1.3262	1.5694
<u>Indirect costs</u>						
Labor .....	.2099	.0276	.1134	.2099	.0180	.1004
Maintenance and repairs :	.2104	.0626	.1323	.2124	.0737	.1260
Depreciation .....	.0877	.0361	.0617	.1187	.0508	.0819
Other .....	.2488	.1886	.2109	.4919	.2043	.2784
Total .....	.7568	.3149	.5183	1.0329	.3468	.5867
<u>Warehouse and shipping</u>						
Labor .....	.1128	.0748	.0892	.1553	.0534	.1011
Other .....	.0408	.0027	.0274	.0408	.0071	.0241
Total .....	.1536	.0775	.1166	.1967	.0605	.1252
<u>Selling expenses</u>						
Salaries .....	.0701	0	.0354	.0425	0	.0106
Brokerage .....	.0992	.0300	.0625	.0991	.0483	.0693
Advertising .....	.0213	0	.0110	.0107	0	.0036
Other .....	.0877	.0547	.0687	.1556	.0549	.0860
Total .....	.2783	.0847	.1776	.3079	.1032	.1695
<u>General and administrative:</u>						
Salaries - management ...	.1169	.0418	.0684	.1553	.0255	.0944
Salaries - office .....	.0276	.0110	.0214	.0370	.0110	.0244
Other .....	.1113	.0441	.0656	.1624	.0619	.0969
Total .....	.2558	.0969	.1554	.3547	.0984	.2157
Total (except raw material)	3.2054	1.7338	2.4647	3.8729	1.9351	2.6665

Primary data assembled by Office of Price Administration and made available for use only in summary form.

Table 10.-- Processing costs, in dollars per dozen No. 2 cans of whole green beans for large and small canners in the Northeast area, 1941 pack

Item	Six large companies			Four small companies		
	High	Low	Average	High	Low	Average
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Yield per ton (dozen cans)	204.21	139.60	181.47	204.46	170.98	191.62
<u>Raw material</u>						
Fancy .....	.6267	.3395	.4913	.5047	.4188	.4651
Extra standard .....	.5328	.2887	.4118	.3732	.3561	.3647
Standard	---	---	---	.3144	.3000	.3072
<u>Direct operating costs</u>						
Acquisition .....	.0179	.0039	.0086	.0209	.0015	.0096
Labor .....	.2027	.1202	.1740	.1963	.1468	.1673
Condiments .....	.0032	.0013	.0020	.0032	.0015	.0025
Cans .....	.2430	.2221	.2331	.2356	.2280	.2328
Cases .....	.0339	.0209	.0262	.0318	.0212	.0217
Labels .....	.0295	.0244	.0267	.0338	.0253	.0287
Total .....	.5302	.3928	.4706	.5216	.4243	.4626
<u>Indirect costs</u>						
Labor .....	.0520	.0042	.0311	.0520	.0041	.0321
Maintenance and repairs .....	.0734	.0203	.0416	.0479	.0179	.0319
Depreciation .....	.0298	.0137	.0199	.0339	.0152	.0256
Other .....	.0868	.0511	.0713	.1390	.0511	.0948
Total .....	.2420	.0893	.1639	.2728	.0883	.1844
<u>Warehouse and shipping</u>						
Labor .....	.0282	.0024	.0190	.0389	.0200	.0303
Other .....	.0218	.0007	.0093	.0338	.0018	.0123
Total .....	.0500	.0031	.0283	.0727	.0218	.0426
<u>Selling expenses</u>						
Salaries .....	.0317	0	.0132	.0174	0	.0070
Brokerage .....	.0455	.0136	.0282	.0414	.0209	.0307
Advertising .....	.0096	0	.0042	.0009	0	.0004
Other .....	.0402	.0248	.0305	.0650	.0249	.0379
Total .....	.1270	.0384	.0761	.1247	.0458	.0760
<u>General and administrative:</u>						
Salaries - management .....	.0536	.0043	.0259	.1132	.0131	.0527
Salaries - office .....	.0121	.0045	.0093	.0175	.0045	.0121
Other .....	.0472	.0192	.0278	.0832	.0190	.0426
Total .....	.1129	.0280	.0635	.2139	.0366	.1074
Total (except raw material)	1.0621	.5516	.8024	1.2057	.6168	.8730

Primary data assembled by Office of Price Administration and made available for use only in summary form.

Table 11.- Processing costs, in dollars per dozen No. 10 cans of whole green beans for large and small canners in the Northeast area, 1941 pack

Item	Six large companies			Four small companies		
	High	Low	Average	High	Low	Average
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Yield per ton (dozen cans):	37.75	25.83	33.56	37.75	30.45	33.58
<u>Raw material</u>						
Fancy	3.3902	1.8369	2.6576	2.7303	2.2657	2.5162
Extra standard	---	---	---	2.0190	1.9265	1.9728
Standard	---	---	---	---	---	---
<u>Direct operating costs</u>						
Acquisition .....	.0953	.0209	.0456	.1113	.0080	.0489
Labor .....	.9485	.5624	.8142	.9187	.6868	.7827
Condiments .....	.0170	.0013	.0099	.0170	.0080	.0130
Cans .....	.7251	.6711	.6988	.7164	.6864	.7058
Cases .....	.2040	.1120	.1416	.2160	.1120	.1509
Labels .....	.0390	.0255	.0316	.0390	.0288	.0317
Total	2.0289	1.3932	1.7417	2.0184	1.5300	1.7330
<u>Indirect costs</u>						
Labor .....	.2435	.0196	.1454	.2435	.0190	.1500
Maintenance and repairs .....	.3435	.0950	.1946	.2240	.0836	.1492
Depreciation .....	.1395	.0642	.0932	.1585	.0713	.1198
Other .....	.4063	.2390	.3168	.6485	.2390	.4432
Total	1.1328	.4178	.7500	1.2745	.4129	.8622
<u>Warehouse and shipping</u>						
Labor .....	.1128	.0748	.0888	.1559	.0800	.1212
Other .....	.0408	.0027	.0244	.0408	.0071	.0194
Total .....	.1536	.0775	.1132	.1967	.0871	.1406
<u>Selling expenses</u>						
Salaries .....	.1466	0	.0606	.0761	0	.0302
Brokerage .....	.2252	.0627	.1316	.1940	.0813	.1333
Advertising .....	.0445	0	.0197	.0040	0	.0016
Other .....	.1989	.1089	.1418	.3046	.1089	.1653
Total .....	.6152	.1716	.3537	.5787	.1902	.3304
<u>General and administrative:</u>						
Salaries - management .....	.2652	.0197	.1227	.4725	.0613	.2172
Salaries - office .....	.0600	.0196	.0455	.0821	.0196	.0517
Other .....	.2146	.0927	.1289	.3895	.0795	.1864
Total .....	.5398	.1320	.2971	.9441	.1604	.4553
Total (except raw material)	4.4703	2.1921	3.2557	5.0124	2.3806	3.5215

Primary data assembled by Office of Price Administration and made available for use only in summary form.

Table 12. Processing costs, in dollars per dozen No. 2 cans of cut green beans for large and small canners in the Northeast area, 1941 pack

Item	Seven large companies			Five small companies		
	High	Low	Average	High	Low	Average
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Yield per ton (dozen cans)	196.35	134.35	175.81	206.89	164.40	188.31
<u>Raw material</u>						
Fancy .....	.5215	.2632	.3880	.3652	.3196	.2917
Extra standard .....	.4435	.2238	.3300	.3572	.1867	.2633
Standard .....	.3735	.2024	.2920	---	---	---
<u>Direct operating costs</u>						
Acquisition .....	.0262	.0039	.0112	.0209	.0015	.0072
Labor .....	.1682	.0997	.1390	.1629	.0792	.1217
Condiments .....	.0032	.0013	.0020	.0032	.0015	.0024
Cans .....	.2430	.2221	.2321	.2381	.2280	.2342
Cases .....	.0339	.0209	.0265	.0318	.0211	.0263
Labels .....	.0314	.0244	.0273	.0340	.0270	.0302
Total .....	.5059	.3723	.4381	.4909	.3583	.4220
<u>Indirect costs</u>						
Labor .....	.0501	.0035	.0293	.0330	.0020	.0154
Maintenance and repairs .....	.0609	.0168	.0336	.0397	.0011	.0197
Depreciation .....	.0247	.0070	.0151	.0336	.0192	.0250
Other .....	.0721	.0424	.0602	.1180	.0490	.0747
Total .....	.2078	.0697	.1382	.2243	.0713	.1348
<u>Warehouse and shipping</u>						
Labor .....	.0282	.0024	.0180	.0389	.0062	.0236
Other .....	.0218	.0007	.0083	.0049	.0018	.0035
Total .....	.0500	.0031	.0263	.0438	.0080	.0271
<u>Selling expenses</u>						
Salaries .....	.0258	0	.0091	.0087	0	.0017
Brokerage .....	.0302	.0110	.0220	.0254	0	.0179
Advertising .....	.0407	0	.0088	.0051	0	.0012
Other .....	.0297	.0183	.0236	.0382	.0179	.0262
Total .....	.1264	.0293	.0635	.0774	.0179	.0470
<u>General and administrative</u>						
Salaries - management .....	.0356	.0035	.0195	.0917	0	.0347
Salaries - office .....	.0102	.0033	.0080	.0173	.0083	.0133
Other .....	.0357	.0099	.0199	.0489	.0154	.0325
Total .....	.0815	.0167	.0474	.1579	.0237	.0805
Total (except raw material) .....	.9716	.4911	.7135	.9943	.4792	.7114

Primary data assembled by Office of Price Administration and made available for use only in summary form.

Table 13.-- Processing costs, in dollars per dozen No. 10 cans of cut green beans for large and small canners in the Northeast area, 1941 pack

Item	Seven large companies			Four small companies		
	High	Low	Average	High	Low	Average
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Yield per ton (dozen cans):	36.15	24.73	32.19	39.00	30.26	34.57
<u>Raw material</u>						
Fancy	2.8331	1.4296	2.1078	2.2815	1.1928	1.8482
Extra standard	2.4095	1.3055	1.8888	1.9405	1.6875	1.8140
Standard	2.0290	1.4200	1.7021	---	---	---
<u>Direct operating costs</u>						
Acquisition .....	.1423	.0209	.0600	.1113	.0080	.0447
Labor .....	.7864	.4662	.6499	.7616	.4485	.6187
Condiments .....	.0170	.0013	.0101	.0170	.0080	.0129
Cans .....	.7254	.6711	.6969	.7340	.6864	.7115
Cases .....	.2040	.1120	.1463	.2160	.1120	.1579
Labels .....	.0390	.0240	.0305	.0340	.0288	.0304
Total	1.9141	1.2955	1.5937	1.8739	1.2917	1.5761
<u>Indirect costs</u>						
Labor .....	.2341	.0163	.1368	.1541	.0158	.0877
Maintenance and repairs :	.2848	.0787	.1569	.1857	.0049	.0910
Depreciation .....	.1157	.0328	.0709	.1314	.0903	.1071
Other .....	.3367	.1981	.2812	.5517	.2324	.3788
Total .....	.9713	.3259	.6458	1.0229	.3404	.6646
<u>Warehouse and shipping</u>						
Labor .....	.1128	.0097	.0721	.1559	.0528	.1145
Other .....	.0871	.0027	.0332	.0194	.0071	.0140
Total .....	.1999	.0124	.1053	.1753	.0599	.1285
<u>Selling expenses</u>						
Salaries .....	.1227	0	.0417	.0360	0	.0090
Brokerage .....	.1425	.0524	.1013	.1407	.0777	.1066
Advertising .....	.1981	0	.0421	.0254	0	.0077
Other .....	.1454	.0847	.1088	.2208	.0889	.1319
Total .....	.6087	.1371	.2939	.4229	.1666	.2552
<u>General and administrative:</u>						
Salaries - management ..:	.1678	.0149	.0907	.3808	.0444	.1851
Salaries - office .....	.0496	.0153	.0367	.0857	.0346	.0601
Other .....	.1447	.0482	.0898	.2825	.0640	.1704
Total .....	.3621	.0784	.2172	.7490	.1430	.4156
Total (except raw material)	4.0561	1.8493	2.8559	4.2440	2.0016	3.0400

Primary data assembled by Office of Price Administration and made available for use only in summary form.

Table 14.- Processing costs, in dollars per dozen No. 2 cans of tomatoes
for large and small canners in the Northeast area, 1941 pack

Item	Five large companies			Four small companies		
	High	Low	Average	High	Low	Average
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Yield per ton (dozen cans)	77.47	63.62	72.25	74.97	51.50	64.34
<u>Raw material</u>						
Fancy .....	.3645	.2231	.2884	.2274	.2009	.2142
Extra standard .....	.2759	.1689	.2330	.2745	.2223	.2484
Standard .....	.2042	.1427	.1740	---	---	---
<u>Direct operating costs</u>						
Acquisition .....	.0562	.0098	.0249	.0664	.0051	.0268
Labor .....	.2363	.0761	.1713	.1822	.1048	.1602
Condiments .....	.0073	.0005	.0025	.0100	.0008	.0040
Cans .....	.2538	.2276	.2364	.2400	.2280	.2328
Cases .....	.0336	.0209	.0264	.0293	.0212	.0267
Labels .....	.0316	.0244	.0277	.0270	.0180	.0228
Total .....	.6188	.3593	.4892	.5549	.3779	.4733
<u>Indirect costs</u>						
Labor .....	.0558	.0281	.0423	.0810	.0038	.0377
Maintenance and repairs	.0843	.0246	.0424	.0487	.0169	.0342
Depreciation .....	.0344	.0090	.0196	.0248	.0146	.0203
Other .....	.0996	.0491	.0655	.1069	.0352	.0795
Total .....	.2741	.1108	.1698	.2614	.0705	.1717
<u>Warehouse and shipping</u>						
Labor .....	.0386	.0187	.0256	.0390	.0067	.0211
Other .....	.0102	.0007	.0057	.0194	.0017	.0083
Total .....	.0488	.0194	.0313	.0584	.0084	.0294
<u>Selling expenses</u>						
Salaries .....	.0213	0	.0110	0	0	0
Brokerage .....	.0283	.0091	.0184	.0397	.0150	.0287
Advertising .....	.0229	0	.0067	.0027	0	.0012
Other .....	.0461	.0143	.0233	.0407	.0140	.0234
Total .....	.1192	.0234	.0594	.0831	.0290	.0533
<u>General and administrative</u>						
Salaries - management	.0267	.0049	.0153	.0396	.0067	.0188
Salaries - office .....	.0115	.0026	.0063	.0114	0	.0061
Other .....	.0263	.0124	.0164	.0425	.0004	.0204
Total .....	.0645	.0199	.0380	.0935	.0071	.0453
Total (except raw material)	1.1254	.5328	.7877	1.0513	.4929	.7730

Primary data assembled by Office of Price Administration and made available for use only in summary form.

Table 15.- Processing costs, in dollars per dozen No. 10 cans of tomatoes for large and small canners in the Northeast area, 1941 pack

Item	Five large companies			Four small companies		
	High	Low	Average	High	Low	Average
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Yield per ton (dozen cans):	14.49	11.91	13.43	14.02	11.91	12.61
<u>Raw material</u>						
Fancy	1.9481	1.1925	1.5055	---	---	---
Extra standard	1.2753	.9024	1.0948	1.4671	1.1880	1.3101
Standard	1.0914	.9354	1.0134	---	---	---
<u>Direct operating costs</u>						
Acquisition .....	.3003	.0521	.1327	.3537	.0275	.1282
Labor	1.0523	.3390	.7628	.8040	.6294	.7390
Condiments .....	.0389	.0026	.0139	.0533	.0042	.0265
Cans .....	.7251	.6934	.7093	.7284	.6864	.7088
Cases .....	.1487	.1132	.1320	.1510	.1120	.1399
Labels .....	.0341	.0300	.0324	.0316	.0180	.0259
Total	2.2994	1.2303	1.7831	2.1220	1.4775	1.7683
<u>Indirect costs</u>						
Labor .....	.2487	.1252	.1886	.3607	.0156	.1805
Maintenance and repairs .....	.3751	.1093	.1886	.2167	.1191	.1672
Depreciation .....	.1532	.0401	.0872	.1033	.0653	.0882
Other .....	.4436	.2190	.2915	.4545	.2190	.3609
Total	1.2206	.4936	.7559	1.1352	.4190	.7968
<u>Warehouse and shipping</u>						
Labor .....	.1545	.0748	.1025	.1559	.0534	.0980
Other .....	.0408	.0027	.0227	.0775	.0143	.0417
Total .....	.1953	.0775	.1252	.2334	.0677	.1397
<u>Selling expenses</u>						
Salaries .....	.0775	0	.0450	.0453	0	.0113
Brokerage .....	.1339	.0331	.0841	.1737	.0667	.1114
Advertising .....	.1001	0	.0281	.0121	0	.0052
Other .....	.2017	.0606	.1057	.2035	.0625	.1066
Total .....	.5132	.0937	.2629	.4346	.1292	.2345
<u>General and administrative:</u>						
Salaries - management .....	.1577	.0213	.0725	.1766	.0334	.0841
Salaries - office .....	.0459	.0117	.0282	.0499	.0117	.0309
Other .....	.1152	.0491	.0746	.2125	.0653	.1124
Total .....	.3188	.0821	.1753	.4390	.1110	.2274
Total (except raw material)	4.5473	1.9772	3.1024	4.3642	2.2044	3.1667

Primary data assembled by Office of Price Administration and made available for use only in summary form.

Table 16.- Processing costs, in dollars per dozen No. 2 cans of tomatoes for large and small canners in the Middle Atlantic area, 1941 pack

Item	Four large companies			Ten small companies		
	High	Low	Average	High	Low	Average
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Yield per ton (dozen cans)	76.57	62.58	69.99	78.24	54.22	68.03
<u>Raw material</u>						
Fancy	---	---	---	---	---	---
Extra standard .....	.3370	.3218	.3294	---	---	---
Standard .....	.2848	.2128	.2621	.3147	.1933	.2576
<u>Direct operating costs</u>						
Acquisition .....	.0160	.0024	.0094	.0185	.0053	.0138
Labor .....	.1147	.0728	.0957	.1161	.0549	.0836
Condiments .....	.0049	.0025	.0031	1/	---	---
Cans .....	.2303	.2220	.2241	.2290	.2198	.2250
Cases .....	.0298	.0209	.0268	.0317	.0238	.0283
Labels .....	.0210	.0156	.0185	.0228	.0132	.0185
Total .....	.4167	.3362	.3776	.4181	.3170	.3692
<u>Indirect costs</u>						
Labor .....	.0382	.0081	.0237	.0288	.0067	.0186
Maintenance and repairs .....	.0420	.0121	.0220	.0330	.0028	.0154
Depreciation .....	.0126	.0009	.0082	.0191	0	.0083
Other .....	.1030	.0331	.0559	.0561	.0076	.0338
Total .....	.1958	.0542	.1098	.1370	.0171	.0761
<u>Warehouse and shipping</u>						
Labor .....	.0316	.0100	.0187	.0265	.0051	.0135
Other .....	.0166	.0027	.0092	.0188	0	.0060
Total .....	.0482	.0127	.0279	.0453	.0051	.0195
<u>Selling expenses</u>						
Salaries .....	.0080	0	.0029	---	---	---
Brokerage .....	.0198	0	.0064	.0355	0	.0107
Advertising .....	.0006	0	.0002	---	---	---
Other .....	.0490	.0018	.0187	.0266	0	.0127
Total .....	.0774	.0018	.0282	.0621	0	.0234
<u>General and administrative</u>						
Salaries - management .....	.0171	.0136	.0153	.1075	.0094	.0279
Salaries - office .....	.0048	.0008	.0027	.0082	0	.0016
Other .....	.0173	.0061	.0122	.0266	0	.0143
Total .....	.0392	.0205	.0302	.1423	.0094	.0438
Total (except raw material).....	.7773	.4254	.5737	.8048	.3486	.5320

1/ No condiment costs reported by any of the small companies; cost of about .0030 included in factory supplies under indirect costs, other.

Primary data assembled by Office of Price Administration and made available for use only in summary form.

Table 17.- Processing costs, in dollars per dozen No. 2 cans of Tomato Juice for large canners in the Northeast area, 1941 pack

Item	Four large companies			Small companies		
	High	Low	Average	High	Low	Average
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Yield per ton (dozen cans)	100.97	92.21	96.49	None		
<u>Raw material</u>						
Fancy .....	.1939	.1696	.1803			
Extra standard	0	0	0			
Standard	0	0	0			
<u>Direct operating costs</u>						
Acquisition .....	.0237	.0078	.0184			
Labor .....	.0751	.0373	.0521			
Condiments .....	.0010	.0017	.0014			
Cans .....	.2361	.1999	.2230			
Cases .....	.0329	.0211	.0282			
Labels .....	.0295	.0208	.0249			
Total .....	.3983	.2886	.3480			
<u>Indirect costs</u>						
Labor .....	.0190	.0143	.0171			
Maintenance and repairs .....	.0176	.0080	.0137			
Depreciation .....	.0152	.0044	.0104			
Other .....	.0314	.0240	.0273			
Total .....	.0832	.0507	.0685			
<u>Warehouse and shipping</u>						
Labor .....	.0282	.0220	.0242			
Other .....	.0094	.0007	.0036			
Total .....	.0376	.0227	.0278			
<u>Selling expenses</u>						
Salaries .....	.0156	.0049	.0085			
Brokerage .....	.0137	.0067	.0108			
Advertising .....	.0180	.0033	.0087			
Other .....	.0160	.0122	.0146			
Total .....	.0633	.0371	.0426			
<u>General and administrative:</u>						
Salaries - management .....	.0141	.0028	.0101			
Salaries - office .....	.0059	.0036	.0046			
Other .....	.0111	.0099	.0104			
Total .....	.0311	.0163	.0251			
Total (except raw material) .....	.6135	.4154	.5120			

Primary data assembled by Office of Price Administration and made available for use only in summary form.

Table 18.- Processing costs, in dollars per dozen 46-ounce cans of Tomato Juice for large and small canners in the Northeast area, 1941 pack

Item	Six large companies			Three small companies		
	High	Low	Average	High	Low	Average
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Yield per ton (dozen cans):	43.66	29.87	36.75	40.78	34.52	36.64
<u>Raw material</u>						
Fancy .....	.5234	.3803	.4491	.5234	.3290	.4103
Extra standard	---	---	---	---	---	---
Standard	---	---	---	---	---	---
<u>Direct operating costs</u>						
Acquisition .....	.1033	.0059	.0461	.0257	.0059	.0191
Labor .....	.1960	.0906	.1435	.1426	.0983	.1175
Condiments .....	.0043	.0010	.0025	.0184	.0010	.0073
Cans .....	.4686	.4178	.4434	.4597	.4375	.4459
Cases .....	.0847	.0521	.0666	.0847	.0738	.0783
Labels .....	.0527	.0270	.0395	.0550	.0180	.0375
Total .....	.9096	.5944	.7416	.7861	.6345	.7056
<u>Indirect costs</u>						
Labor .....	.0511	.0222	.0405	.0640	.0396	.0516
Maintenance and repairs .....	.0666	.0194	.0376	.0384	.0266	.0310
Depreciation .....	.0369	.0107	.0244	.0183	.0116	.0159
Other .....	.0787	.0569	.0666	.0806	.0389	.0610
Total .....	.2333	.1092	.1691	.2013	.1167	.1595
<u>Warehouse and shipping</u>						
Labor .....	.0771	.0374	.0530	.0512	.0400	.0465
Other .....	.0240	.0014	.0104	.0388	.0204	.0277
Total .....	.1011	.0388	.0634	.0900	.0604	.0742
<u>Selling expenses</u>						
Salaries .....	.0344	0	.0165	.0212	0	.0113
Brokerage .....	.0481	.0147	.0332	.0818	.0353	.0510
Advertising .....	.0425	0	.0212	.0288	0	.0106
Other .....	.0941	.0269	.0512	.0941	.0302	.0564
Total .....	.2191	.0416	.1221	.2259	.0655	.1293
<u>General and administrative:</u>						
Salaries - management .....	.0502	.0066	.0241	.0386	.0197	.0264
Salaries - office .....	.0175	.0078	.0118	.0235	.0055	.0133
Other .....	.0484	.0218	.0318	.0484	.0307	.0418
Total .....	.1161	.0362	.0677	.1105	.0559	.0815
Total (except raw material)	1.5792	.8202	1.1639	1.4138	.9330	1.1501

Primary data assembled by Office of Price Administration and made available for use only in summary form.

